

HOUSE BILL 447

Q7, P1

0lr0558

By: **Delegates Stein, Cardin, Glenn, Lafferty, Morhaim, and Weir**

Introduced and read first time: January 29, 2010

Assigned to: Health and Government Operations

A BILL ENTITLED

1 AN ACT concerning

2 **Tax Expenditure Report – Internet**

3 FOR the purpose of requiring the Secretary of Budget and Management to post on the
4 website of the Department of Budget and Management a certain tax
5 expenditure report.

6 BY repealing and reenacting, with amendments,
7 Article – State Finance and Procurement
8 Section 7–118
9 Annotated Code of Maryland
10 (2009 Replacement Volume)

11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
12 MARYLAND, That the Laws of Maryland read as follows:

13 **Article – State Finance and Procurement**

14 7–118.

15 (a) Subject to § 2–1246 of the State Government Article, the Secretary shall
16 provide to the General Assembly on a biennial basis by no later than February 1 of the
17 fiscal year preceding the fiscal year the report covers, a report that contains a
18 statement of the estimated amount by which exemptions from taxation reduce, for the
19 year:

20 (1) State revenues; and

21 (2) revenues that the State collects for local governments.

22 (b) For each exemption, the statement shall:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (1) show the estimated amount by which the exemption reduces
2 revenues;

3 (2) identify the person or the part of the population that benefits from
4 the exemption; and

5 (3) say whether the exemption conflicts with any other State program.

6 (c) The statement shall include:

7 (1) each subtraction modification under § 10–207, § 10–208, or
8 § 10–209 of the Tax – General Article; and

9 (2) each exemption under:

10 (i) Title 8, Subtitle 7 of the Natural Resources Article;

11 (ii) § 5–104, § 6–103, § 7–203, § 7–303, § 9–203, § 9–303,
12 § 9–304, § 10–104, § 10–211, § 10–212, § 12–104, or Title 11, Subtitle 2 of the Tax –
13 General Article;

14 (iii) Title 7 of the Tax – Property Article; and

15 (iv) § 13–810 or § 13–903 of the Transportation Article.

16 (d) The Comptroller, the Department of Assessments and Taxation, the
17 Department of Labor, Licensing, and Regulation, the Department of Natural
18 Resources, the Department of Transportation, and other units of the State government
19 shall help the Secretary of Budget and Management to prepare a draft of the
20 statement under this section.

21 **(E) THE SECRETARY SHALL POST THE REPORT REQUIRED UNDER THIS**
22 **SECTION ON THE WEBSITE OF THE DEPARTMENT OF BUDGET AND**
23 **MANAGEMENT.**

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
25 October 1, 2010.